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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF TENTH
THROUGH FOURTEENTH
OMNIBUS OBJECTIONS OF THE
USACM TRUST TO DUPLICATE
PROOFS OF CLAIMS; AND
CERTIFICATE OF SERVICE**

Date of Hearing: October 18, 2011
Time of Hearing: 1:30 p.m.

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's omnibus objections to duplicate proofs of claims.

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial advisers on August 11, 2006. From that date to the Effective Date of the Debtors' confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts concerning these jointly administered bankruptcy cases. As of the Effective Date of the

1 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
2 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
3 Company ("USACM") estate.

4 4. I make the following declaration based upon my personal knowledge, and
5 upon the records of the Debtors described in this declaration, including Debtors' original
6 and amended schedules of liabilities and the proofs of claim described herein, as well as
7 Debtors' accounting records.

8 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
9 Trust succeeded to USACM's rights with respect to books and records.

10 6. Sierra has been working closely with both the Trustee for the USACM
11 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
12 advisor, in evaluating all of the claims that were filed in the USACM estate.

13 7. Sierra recently discovered that approximately 140 proofs of claim ("POC's")
14 had not been entered in Sierra's database and, therefore, the USACM Trust had not
15 included them in the loan by loan objections that it had filed. Of those POC's, 47 were
16 duplicates of other POC's that were already processed by the USACM Trust.

17 8. **Exhibit A**, attached, lists Proofs of Claim that appear to be duplicates of
18 other proofs of claim that were filed by the same creditors in the USACM bankruptcy
19 estate and were already processed by the USACM Trust. **Exhibit A** identifies the
20 claimant, the claimant's address, the claim number that the USACM Trust seeks to
21 disallow as a duplicate claim, the amount of the duplicate claim, the basis for the
22 objection, the claim number that the USACM Trust counted as a valid claim and processed
23 accordingly ("processed claims").

24 Dated: September 15, 2011

25 /s/ Edward M. Burr
26 Edward M. Burr
Sierra Consulting Group, LLC

Copy of the foregoing mailed (without exhibit)
In U.S. Mail, first class Postage prepaid,
on September 15, 2011 to the parties
listed on Exhibit A.

/s/ Matt Burns

Matt Burns, Paralegal
Lewis and Roca LLP